

M/s. EXECUTIVE ENGINEER RURAL WATER SUPPLY WORK DIVISION

Authority for Advance Ruling — Maharashtra

NO.GST-ARA-09/2022-23/B- 111, Mumbai, dt. 09/06/2026

Dated 09.06.2026

Q Questions Before the Authority

- Whether services (as per list attached) received by applicant are covered by Sr. No. 3 of the CT (Rate) Notification No. 12/2017 dated 28th June 2017?

F Facts

The applicant is a local authority responsible for carrying out functions entrusted under the Eleventh Schedule. To execute these functions, the applicant engages various service providers and agencies. The applicant sought an advance ruling regarding the applicability of a specific notification to the services received.

H Ruling

Applicability of Notification No. 12/2017

Application rejected

The applicant failed to provide necessary documents despite multiple reminders

The Authority rejected the application due to the applicant's failure to comply with procedural directions. Despite multiple opportunities and reminders, the applicant did not produce the relevant records and documents required for the proceedings. Consequently, the application was rejected under Section 98(2) of the GST Act.

R Reasoning

The Authority held preliminary hearings and directed the applicant to submit supporting documents. Following the initial hearing on 25.06.2025, the applicant was issued three separate reminders between October 2025 and February 2026. As the applicant failed to respond or comply with these directions, the Authority found no alternative but to reject the application under Section 98(2) of the CGST and MGST Act.

P Provisions Relied On

Section 98(2) of the Central Goods and Services Tax Act, 2017

Section 98(2) of the Maharashtra Goods and Services Tax Act, 2017

! For the Practitioner

This order serves as a procedural reminder that the Authority for Advance Ruling will **reject applications** where the applicant fails to cooperate or provide necessary documentation. It does not provide any substantive interpretation of the taxability of services under Notification No. 12/2017. Practitioners should ensure all requested evidence is submitted promptly to avoid **summary rejection**.

Source

Summary prepared from the published order, which is a scanned document. It is a reading aid and not the authority: where the two differ, the order governs. Verify every provision against the original before relying on it.

Original order: www.gstcouncil.gov.in -> [6-gst-executive_engineer_rural_water_supply_work_division.pdf](#)

Prepared 11-10-2026.

About Patron Accounting LLP

Patron Accounting LLP is a CA and CS-led accounting and compliance firm working with businesses across India since 2019 — bookkeeping, GST, income tax, payroll, company and LLP compliance, audit and the certificates banks and regulators ask for.

Pune (HQ)

RTC Silver, B4-708, Sai Satyam Park, Wagholi, Pune, Maharashtra 412207

Delhi

3rd Floor, B-6/154-155, Sector 5, Rohini, Delhi 110085

Ahmedabad

Phoenix Tower, 1107, near Commerce Six Road, Drive In Road, Navrangp...

Mumbai

104, Rajshila Building, 597 J.S.S. Road, Marine Lines, Mumbai 400002

Gurugram

Pioneer Urban Square, B109, Golf Course Ext Road, Sector 62, Gurugram...

Talk to us: **+91 94594 56700** | sales@patronaccounting.com | patronaccounting.com